



CANNON BUILDING
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STATE OF DELAWARE
DEPARTMENT OF STATE

DIVISION OF PROFESSIONAL REGULATION

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
MEETING DATE AND TIME:	Wednesday, January 20, 2010 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	February 17, 2009

MEMBERS PRESENT

David Doane, Professional Member, President
Robert Mosch, Professional Member, Secretary
James Cohee, Professional Member
Carmetah Murray, Public Member
Judith Scarborough, Professional Member
Robert Paretta
Gary Pippin

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Eileen Heeney, Deputy Attorney General
Judy Letterman, Administrative Specialist III

MEMBER ABSENT

Michael Wollaston, Professional Member
Sharron Cirillo, Professional Member

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA's

CALL TO ORDER

Mr. Doane called the meeting to order at 9:12 a.m.

REVIEW OF MINUTES

A motion was made Mr. Cohee, seconded by Mr. Mosch to approve the minutes for the May 20, 2009 meeting, November 17, 2009 meeting and December 14, 2009 as amended. The motion was unanimously carried.

UNFINISHED BUSINESS

Re-Review of Application(s)

A motion was made by Ms. Scarborough seconded by Ms. Murray to approve the application of Matthew Francisco and to table the application of Heiman Leung and request that his CPA supervisor attest to the experience as submitted by the applicant. The motion was unanimously carried.

Propose to Deny Applications

A motion was made by Mr. Mosch, seconded by Mr. Cohee, to table the application of Keith Williamson and give him an additional 30 days to respond to the Board's November 19, 2009 request for additional information and to propose to deny the applications of Zhi Zhouu and Naresh Narula, since they have not responded to the Board's request for additional information. The motion was unanimously carried.

Hearing Request-Proposal to Deny

Maia Lam has requested a hearing before the Board after receiving notice that they proposed to deny her permit application due to lack of GAAP experience.

The hearing will be scheduled for April 21, 2010.

Discussion of Post Renewal Audit Review

Ms. Letterman informed the Board that the audit reviews were not complete and that nine permit holders have not responded to the original audit notice.

Signing of Decision & Order

Ms. Heeney presented the Board with the Decision and Order from the disciplinary hearing held on December 14, 2009 for Doherty and Associates. The Board made amendments to the draft, which Ms. Heeney included into the final order.

A motion was made by Mr. Doane, seconded by Mr. Paretta, to accept the Order as amended. The motion was unanimously carried.

Compliance to Decision & Order-Ralph Estep

Review of Letterhead

The Board reviewed the letterhead submitted by Mr. Estep as per his Decision and Order. The Board determined that the letterhead which included the words "Accounting Resource Center"

was misleading since Mr. Estep's accounting permit to practice was suspended and requested that the word "Accounting" be removed from the letterhead.

Quarterly Report

Mr. Estep's did not attest on his quarterly report that he was in compliance with terms of his Decision and Order. Ms. Heeney will notify him that he has to address each condition of the Order when submitting his quarterly report.

NEW BUSINESS

Ratification of CPA Certificate Applications

A motion was made by Ms. Scarborough, seconded by Mr. Cohee to ratify the applications of Hiromi Shimomura, Yoshiyuki Togo, Hyesung Yoon, Nobuko Akashi, Yukinori Yamaguchi, Jung Hwan Paek, Tanuja Deshmukh, Ramesh Ramachandran, and NamWun Jang. The motion was unanimously carried.

Review of CPA Permit Applications

A motion was made by Mr. Doane, seconded by Mr. Paretta, to approve the applications of David Ford, Dianne Green, Samreen Sadiq, Manjari Desai, Masaru Inoue and to table the application of Robert Jensen pending verification of Delaware Ethics and 16 hours of tax cpe and table the application of Lucille Hong pending verification of Delaware Ethics and 14 hour of tax cpe and to propose to deny the application of Alicia Reinhard due to lack of experience. The motion was unanimously carried.

Review of CPA Certificate and Permit to Practice Applications

A motion was made by Mr. Doane, seconded by Mr. Mosch to approve the applications of Rajni Rao, Alexander Chang, Vineet Khandelwal, Brad Reinart, Xuezhi Li, Guoliang Wang, Hillary Keeton and Brian Weldin and table the application of Ishmael McKenzie pending verification of GAAP experience. The motion was unanimously carried.

Review of Firm Permit Application

A motion was made by Mr. Doane, seconded by Mr. Mosch to propose to deny the application of Doherty Cullen & Associates since the firm name is misleading because the owner of the firm is not licensed to practice. The motion was unanimously carried.

Review of PA Permit Application

A motion was made by Mr. Doane, seconded by Mr. Mosch to approve the application of Kristopher Knight. The motion was unanimously carried.

Complaint Status

04-02-08 – Hearing Postponed
04-03-08 – Forwarded to Office of Attorney General
04-05-08 – Assigned

04-07-08 – Hearing Rescheduled May 19, 2010
04-08-08 - Forwarded to Office of Attorney General
04-09-08 - Forwarded to Office of Attorney General
04-12-08 - Forwarded to Office of Attorney General
04-13-08 – Forwarded to Office of Attorney General
04-14-08 - Forwarded to Office of Attorney General
04-15-08 – Forwarded to Office of Attorney General
04-16-08 – Assigned
04-01-09 – Hearing Rescheduled May 19, 2010
04-02-09 – Assigned
04-03-09 – Assigned
04-04-09 - Assigned
04-05-09 – Assigned
04-06-09 – Assigned
04-07-09 – Assigned
04-08-09 – Assigned
04-09-09 – Assigned
04-10-09 – Assigned
04-11-09 – Assigned
04-12-09 – Assigned

Review of CPE

Mr. Cohee has review the cpe submitted by Western CPE and requests that the course should also include reciprocity, mobility, limitations on CPE, and to eliminate the reference of the Division's staff member.

Mr. Mosch has reviewed the cpe submitted by Thompson Tax and Accounting and request that the course should also include the cpe limitations, which include self-study, and to eliminate the reference of the Division's staff member.

A motion was made by Ms. Scarborough, seconded by Mr. Cohee, to approve the cpe submitted by Loscalzo Associates. The motion was unanimously carried.

OTHER BUSINESS BEFORE THE BOARD (for discussion only)

None

PUBLIC COMMENT

Ms. Rubenstein asked if the Board would be notifying the cpe providers when the new rules and regulations were official. All providers will be notified of the change.

NEXT SCHEDULED MEETING

The next meeting will be held on Wednesday, February 17, 2010 at 9:00 a.m. in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Murray, seconded by Mr. Paretta to adjourn the meeting. The motion was unanimously carried. The meeting adjourned 11:30 a.m.

Respectfully submitted,

Judy Letterman
Administrative Specialist III